

NEBRASKA ADMINISTRATIVE CODE

TITLE 220 - DEPARTMENT OF LABOR

CHAPTER 14 - PENALTY WAIVER CONDITIONS

001. This chapter is adopted pursuant to *Neb. Rev. Stat.* §§48-607 and 48-656(3).
002. The department may waive penalties for delinquent combined tax/wage quarterly reports in the following types of situations:
- A. NEWLY LIABLE EMPLOYERS. Waiver may be considered for a newly liable employer if the employer has not exhibited a willful disregard for unemployment insurance status requirements, and has submitted the requested delinquent reports within thirty days of the Department's notification of potential liability for combined taxes.
 - B. PAYMENTS TO ANOTHER STATE OR FEDERAL AGENCY. Waiver may be considered where the report was mailed within the period required by law but was addressed or delivered to the wrong state or federal agency.
 - C. DEATH OR SERIOUS ILLNESS. Waiver may be considered where the delay was caused by the death, serious illness, or incapacitation of the employer or any member of his/her immediate family, or by the death or serious illness of the person in the employer's organization responsible for the preparation and filing of the reports.
 - D. DESTROYED OR LOST RECORDS. Waiver may be considered when the delay was caused by destruction of the employer's place of business or business records by fire or other casualty.
 - E. PAST COMPLIANCE. Waiver may be considered in those instances where the employer has (i) met all reporting requirements on a timely basis for the eight previous quarters, and (ii) timely responded to all required reports upon a written notice to last known address of delinquency.

- 003. An employer may apply for waiver by providing specific reasons as to why the reporting infractions occurred. Such application must be provided to the Commissioner of Labor or his/her designee in writing. The burden shall be upon the employer to establish the facts or circumstances involved to the satisfaction of the Commissioner.
- 004. If an application for waiver is denied, the employer shall be given notice and opportunity for appeal. Requests for appeal and hearings on denials of applications for waiver shall be governed by 223 NAC 1.